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**0-10-00 BACKGROUND AND PURPOSE**

The Budget and Accounting Procedures Act of 1950 places on the head of each agency the responsibility for establishing and maintaining adequate systems of accounting and internal control which conform to the principles, standards, and related requirements of the Comptroller General of the United States.

Within the Department, each of the Operating Division's accounting systems and that of the Office of the Secretary and the Regions are considered a separate system within the overall design of the standard Departmental Accounting System prescribed in this manual. This manual incorporates the principles, standards, and related requirements of the Comptroller General, the Office of Management and Budget, and the Department of Treasury with supplements to give them specific meaning within this Department. Departmental requirements which build upon the Government-wide Standard General Ledger and a uniform code structure are included to insure uniform definition and compatible data, thus facilitating rapid summarization of data and interchange between the accounting systems and the central control agencies.

**0-10-10 SCOPE**

The Departmental Accounting Manual is designed primarily for use by systems and operating accountants and others who are responsible for the accounting and financial reporting operations of the various components of the Department. In addition to the principles, standards, and other requirements prescribed by the Comptroller General, the manual gives effect to the provisions of a number of regulations and instructions issued by the Treasury Department, the Office of Management and Budget, and other control agencies. Generally, if subjects are adequately covered in control agencies procedural manuals, and there is no need for

Department supplementation, they will not be repeated verbatim in this manual. Proper references will be made when there is a need to refer to the original text.

Complementary procedures and instructions in various other manuals are (1) procedures relating to the administrative audit and certification of vouchers contained in the Voucher Audit Manual, (2) procedures relating to maintenance of subsidiary detailed property records and board-of-survey action contained in the Personal Property Management Manual and the Real Property Management Manual, (3) internal procedures relating to the centralized payroll operations, and (4) instructions relating to the maintenance of time and leave accounts contained in the Time and Leave Accounts Manual.

#### **0-10-20 APPLICABILITY**

The material in this Manual is applicable in all parts of the Department unless otherwise specified. All of the accounting systems of HHS are subject to review by the audit community, i.e., the Comptroller General and the Inspector General. The Federal Managers' Financial Integrity Act of 1982 requires that the Secretary of HHS provide an annual report to the President of the United States and the Congress that the accounting systems of the Department are in compliance with the principles and standards prescribed by the Comptroller General. Heads of Operating Divisions and the Office of the Secretary are required to provide their annual statements to the Secretary through the Office of the Deputy Assistant Secretary, Finances (DASF). The DASF reviews the statement and, in cooperation with the Office of the Inspector General, prepares the Department's annual report for the Secretary's signature.

#### **0-10-30 AUTHORITY FOR ISSUANCE**

Chapter AMN of the Organization Manual.

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